Notification, No. HD 93 PES 72.

Bangalore, dated the 24th July 1976.

G. S. R. 331:—The draft of the Karnataka Excise (Mhowra Flowers) Rules, 1976 which the Government of Karnataka proposes to make in exercise of the powers conferred by section 71 of the Karnataka Excise Act, 1965 (Karnataka Act No. 21 of 1966, is hereby published as required by sub-section (1) of the said sections for the information of all persons likely to be effected thereby and notice is hereby given that the said drafts rules will be taken into consideration by the Government of Karnataka on or after 1st December 1976.

Any objection or suggestion which may be received from any person with respect of the said draft rules by the State Government before the date specified above will be considered by the State Government. Objections or suggestions may be addressed to Commissioner for Home Affairs and Secretary to Government, Home Department, Vidhana Soudha, P. B. No. 5351, Bangalore-1.

Draft Rules

1. **Title, extent and commencement**:—(1) These rules may be called the Karnataka Excise (Mhowra Flowers) Rules, 1976.

(2) They shall extent to the whole of the State of Karnataka, the Karnataka Excise Act 1965 is in force.

(3) They shall come into force at once.

2. **Definitions**:—In these rules unless the content otherwise requires;

(a) "Act" means the Karnataka Excise Act 1965.

(b) "Authorised Officer" means, an Officer duly authorised by the Commissioner;

(c) "Form" means a form appended to these rules;

(d) "Mhowra Flower" means the flower of Passialatifolla (Ippe) but does not include the berry or seed of the mhowra tree;

(e) "Recognised Body" means a person or a body of persons or an institution, whether incorporated or not, recognised by the Commissioner as such for the purposes of these roles;

(f) "Section" means Section of the Act.

3. **Possession of Mhowra Flowers**:—No person other than a person who is authorised by the person holding a licence for the collection of mhowra flowers shall collect or possess more than 5 kilograms of mhowra flowers without a licence granted under these rules.

4. **Issue of Licence for possession** :—A licence for the possession of Mhowra exceeding the limit prescribed in rule 3 may be granted to :

(a) a person in-charge of a distillery licensed under the Act for his use in distiflation ; or

(b) a person requiring mhowra flowers for bonafide industrial, agricultural, scientific, educational or domestic purposes; or

(c) an owner of mhowra flowers which are the produce of trees belonging to such owner.

5. **Issue of Licence for possession and Sale** :—(1) A licence for the possession and sale of mhowra flowers exceeding the limit prescribed in rules 3 shall be granted only to :

(a) A person who has lawfully collected or purchased mhowra flowers for the purpose of sale or

(b) an owner of mhowra flowers which are the produce of trees belonging to such owner ; or

(c) recognised body.

(2) Such licences shall be granted only to persons,

(a) holding a licence for possession or sale of mhowra flowers ; or

(b) holding a permit for the export of mhowra flowers.

6. **Application for Grant of Licence for Possession or Sale** :—(1) Any person desiring to possess or sell mhowra flowers may make an application to the Deputy Commissioner or the authorised Officer.

(2) An application for a licence to possess mhowra flowers shall contain the following particulars, namely :—

(i) the name and address of the applicant ;

(ii) the particulars of the place or premises where mhowra flowers will be stored or used ;

(iii) the quantity of mhowra flowers which will be required for use per year in case of distillers, and per month in the case of other persons:

(iv) the period for which the licence is required

(v) the details of the use or uses to which the mhowra flowers will be put;

(3) An application to sell mhowra flowers shall contain the following particulars, namely :—

(i) the name and address of the applicant;

(ii) the particulars of the place or premises where mhowra flowers will be kept for sale;

(iii) the total quantity of mhowra flowers to be stocked for sale during the course of the licence period;

(iv) the period for which the licence is required,

(v) whether the applicant is a trader or owner of mhowra trees or recognised body

7. **Grant of licence** :—(1) On receipt of an application under rule 6, the Deputy Commissioner or the authorised Officer shall make enquiries regarding the particulars given in the application and such other enquiries as he deems necessary. If he is satisfied that there is no objection to grant the licence applied for, he may grant the applicant a licence on payment of the fee prescribed under sub-rule (2). The licence for the possession of mhowra flowers shall be in form M. F. (I) and the licence for the possession and sale thereof shall be in form M. F. (II).

(2) The fees in respect of licences granted under sub-rule (1) shall be as specified below :—

(i) **For Possession** :—(a) When mhowra flowess are required for use in distillation by private distilleries licenced under the Act—rupees fifty only.

(b) When mhowra flowers are required for *bonafide* industrial purpose in any factory as defined in the factories Act—rupees fifty only—and in any other industrial concern—rupees ten only.

(c) When mhowra flowers are required *bonafide* for scientific, agricultural, educatlonal, or medicinal purpose—rupees ten only.

(d) When mhowra flowers are required for *bonafide* domestic use, such as use for food or fooder for cattle by a member of a scheduled Tribe—rupee one only, by any other person—rupees two only.

(ii) For sale by a person who has lawfully collected or purchased the mhowra flowers for the purpose of sale but who is not the owner of the trees of which they are the produce :—

(a) When the total quantity allowed for sale during a year does not exceed one thousand quintals, when such quantity is to be stored in a single place of storage in a village or town—rupees two hundred and fifty only.

(b) When the total quantity allowed for sale during a year does not exceed one thousand quintals and when such quantity is to be stored in more than one place of storage in a town or village—rupees two hundred and fifty only plus rupees fifty only for each additional place of storage.

(c) When the total quantity allowed for sale during a year exceeds one thousand quintals per year, but does not exceed two thousand quintals and when such quantity is to be stored in a single place of storage in a village or town, rupees five hundred only.

(d) When the total quantity allowed for sale during a year exceeds one thousand quintals but does not exceed two thousand quintals and when such quantity is to be stored in more than one place of storage in a village or town—rupees five hundred only plus rupees fifty only for each additional place of storage.

(e) When the total quantity allowed per year exceeds two thousand quintals and when such quantity is to be stored in a single place of storage in a town or village, rupees one thousand only.

(f) When the total quantity allowed for sale per year exceeds two thousand quintals and when such quantity is to be stored in more than one place in a town or village, rupees one thousand only plus rupees fifty only for each additional place of storage

(iii) For the sale of mhowra flowers by the owner of trees of which the mhowra flowers are the produce.

(a) When the total quantity allowed for sale during a year does not exceed two hundred quintals and when such quantity is to be stored in one village or town (whether in one place of storage or in more than one place)—rupees fifty only.

(b) When the total quantity allowed for sale during a year exceeds two hundred quintals but does not exceed one thousand quintals and when such quantity is to be stored in a single place of storage in a village or town—rupees two hundred and firty only.

(c) When the total quantity allowed for sale during a year exceeds two hundred quintals but does not exceed one thousand quintals and when such quantity is to be stored in more than one place of storage in a town or village—rupees two hundred and forty only plus rupees fifty only for each additional place of storage.

(d) When the total quantity allowed for sale during a year exceeds one thousand quintals but does not exceed two thousand quintals and when such quantity is to be stored in a single place of storage in a village or town—rupees five hundred only.

(e) When the total quantity allowed for sale per year exceeds one thousand quintals but does not exceed two thousand quintals and when such quantity is to be stored in more than one place of storage in a village or town—rupees five hundred only plus rupees fifty only for each additional plase of storage.

(f) When the total quantity allowed for sale during a year exceeds two thousand quintals and when such quantity is to be stored in a single place of storage in a village or town—rupees one thousand only.

(g) When the total quantity allowed for sale during a year exceeds two thousand quintals and when such quantity is to be stored in more than one place of storage in a village or town—rupees one thousand only plus rupees fifty only for each additional place of storage.

(iv) The fee in respect of a licence for the sale of mhowra flowers granted to a recognised body shall be rupees ten only.

8. **Limits of Possession by the Licensee.**—Before granting any licence under rule 7 the Deputy Commissioner or the authorised officer shall, after making such enquiries as he deems fit, fix the maximum quantity of mhowra flowers which the licensee may possess

(a) during the period of the licence or at any one time, and

(b) in the case of a licence granted for the possession of mhowra flowers for bonafide use other than use in distillation, during any one month,

9. Duration of Licence :—No. licence under these rules shall be granted for a period beyond the 30th of June next following the date of commencement of the licence. Application for renewal of licences shall be sent on or before the 30th of June.

10. Permit for collection.—No Permit for the collection of the mhowre flowers shall be granted to any person unless.—

(a) the mhowra flowers are the produce of trees belonging to him, or

(b) such person is lawfully entitled to the ownership of mhowra flowers of trees not belonging to him.

11. Application for Permit to collect.—Any person desiring to collect mhowra flowers shall make an application to the Deputy Commissioner of the place where the mhowra flower trees are situated or the authorised Officer for a permit to collect such mhowra flowers. The application shall contain the following particulars, namely :—

(a) the name and address of the applicant ;

(b) the situation of the trees from which mhowra flowers are to be collected ; that is, survey numbers, village or town, taluk and district ;

(c) the number of trees ;

(d) the name and address of the owner of the trees ;

(e) the place to which the mhowra flowers will be transported after collection ;

(f) whether the applicant has got any licence for the possession or sale of mhowra flowers at the above place ; if so, its number and date ;

(g) the period for which the permit is required to be valid.

12. Grant of permit to collect.—(1) On receipt of an application under rule 11, the Deputy Commissioner or authorised officer may make enquiries regarding the particulars givan in the application and also such other enquiries as he deems necessary. If the Deputy Commissioner is satisfied that there is no objection to grant the permit applied for, he may grant a permit in Form M. F. (III) on payment of a fee of rupees two only.

(2) The permit shall contain four parts which shall be dealt with as under :—

PART I shall be retained on the record of the officer issuing the permit :

PART II shall be given to the applicant ;

PART III shall be sent to the authorised Officer of the place where mhowra flowers trees are situated ; and

PART IV shall be sent to the authorised Officer at the place to which the mhowra flowers are to be transported after collection.

13. **Condition of Grant.**—No permit for the purchase or transport of mhowra flowers shall be granted to any person unless such person holds a licence for the possession or sale of mhowra flowers.

14. **Application for permit to purchase.**—Any person desiring to purchase mhowra flowers shall make an application to the Deputy Commissioner of the place where mhowra flowers are to be purchased, or the authorised Officer for a permit to purchase such flowers. The application shall contain the following particulars, namely :

(i) the name and address of the applicant ;

(ii) whether the applicant holds a licence for the possession or sale of mhowra flowers and its number and the place in respect of which such licence is held ;

(iii) the quantity of mhowra flowers to be purchased ;

(iv) the name and address of the person from whom mhowra flowers are to be purchased ;

(v) the place to which the mhowra flowers will be transported after purchase ;

(vi) the route by which mhowra flowers will be transported ; and

(vii) the period for which the permit is required to be valid.

15. **Grant of permit to purchase** — (1) On receipt of an application under rule 14, the Deputy Commissioner or the authorised Officer shall make enquiries regarding the particulars given in the application and also such other enquires as he deems necessary. If the Deputy Commissioner or the authorised Officer, is satisfied that there is no objection to grant the permit applied for, he may grant such permit in Form M F. (IV) on payment of a fee, in the case of a member of a schedule-tribe of rupee one only and in any other case of rupees two only.

(2) The permit shall contain four parts which shall be dealt with as under :—

PART I shall be retained on the record of the Officer issuing the permit ;

PART II shall be given to the applicant ;

PART III shall be sent to the Officer of the place where mhowra flowers are to be transported after purchase and ;

PART IV shall be sent to the vendor from whom the mhowra flowers are to be purchased.

16. **Application for transport permit :—Any** person desiring to transport mhowra flowers shall make an application to the Deputy Commissioner or the authorised officer for a permit to transport

mhowra flowers. The application shall contain the following particulars namely :—

(a) the name and address of the applicant ;

(b) the number of the licence for possession or sale as the case may be of mhowra flowers held by the applicant ;

(c) the quantity of mhowra flowers to be transported ;

(d) the place from and to which the mhowra flowers are to be transported ;

(e) the route by which the mhowra flowers will be transported

(f) the name and address of the person from whose premises mhowra flowers will be removed ;

(g) the number of licence held by the vendor ;

(h) the period for which the permit is required to be valid.

17. **Grant of Transport permit** :—(1) On receipt of an application under rule 16, the Deputy Commissionor or the authorised Officer shall make enquiries regarding the particulars given in the application and also such other enquiries as he deems necessary. If the Deputy Commissioner or the authorised Officer is satisfied that there is no objection to grant the permit applied for, he may grant such permit in Form M.F. (V) on payment of a fee, in the case of a member of a scheduled tribe, of rupee one only and in any other case of rupees two only.

(2) The permit shall contain four parts which shall be deal with as under :—

Part I : shall be retained on the record of the Officer issuing the permit ;

Part II : shall be sent to the person supplying the mhowra flowers ;

Part III : shall be sent to the authorised Officer in whose jurisdiction the place of business of the permit holder is situated ; and

Part IV : shall accompany the consignment of mhowra flower and thereafter shall be kept by the permit holder.

17. **Import permits** :—No permit for the import of mhowra flowers shall be granted to any person unless such person holds a licence for the possession or sale of mhowra flowers :

Provided that such permit may be granted to other persons in case the quantity to be imported does not exceed the prescribed limit in weight under rule 3 and mhowra flowers are to be used for *bonafide* scientific, agricultural, educational, medicinal or domestic purpose.

18. **Application for Import Permit** :—Any person desiring to import mhowra flowers shall make an application to the Deputy

Commissioner or the authorised Officer for a permit. The application shall contain the following particulars namely :—

(a) the name and address of the importer ;

(b) the name of the licensee, for the possession of sale, as the case may be, of mhowra flowers held by the applicant ;

(c) the quantity of mhowra flowrs authorised for possession under the licence or without a licence, as the case may be ;

(d) the quantity of mhowra flowers to be imported ;

(e) the place from and to which the mhowra flowers are to be imported ;

(f) the route by which mhowra flowers will be imported ;

(g) the name and address of the person from whom the mhowra flowers are to be imported ;

(h) the purpose or purposes for which the mhowra flowers are to be imported ; and

(i) the period for which the permit is required to be valid.

19. **Grant of Import Permit** :—(1) On receipt of an application under rule 19, the Deputy Commissioner or the authorised Officer may make enquiries regarding the particulars given in the application and also such other enquiries as he deems necessary. If the Deputy Commissioner or the authorised officer is satisfied that there is no objection to grant the permit applied for he may grant such permit in Form M F. (VI) on payment of a fee of rupees two only.

(2) The permit shall contain four parts which shall be dealt with is under :—

Part I shall be retained on the record of the officer issuing the permit ;

Part II shall be sent to the person from whom the mhowra flowers are to be imported ;

Part III shall be sent to the Excise Commissioner of the place from which mhowra flowers are to be imported ; and

Part IV shall be handed over to applicant and it shall accompany the consignment under import and thereafter be kept with the applicant.

20. **Export permit** :—No permit for the export of mhowra flowers shall be granted to any person unless such person holds a licence for the possession or sale of mhowra flowers or a permit for buying mhowra flowers ;

Provided that such permit may be granted to other persons in case the quantity tobe exported does not exceed the limit in weight prescribed in rule 3.

21. **Application for Export permit** ;—Any person desiring to export mhowra flowers shall make an application to the Deputy Commissioner for a permit. The application shall be accompanied

by an import authorisation or a No objection certificate issued by an officer duly authorised in this behalf of the place to which mhowra flowers are to be exported and shall contain the following particulars, namely :—

(a) the name and address of the exporter ;

(b) the number of the licence for the possession or sale of mhowra flowers, held by the applicant or the number of permit for buying mhowra flowers if any. held by him.

(c) the quantity of mhowra flowers to be exported ;

(d) the place from and to which mhowra flowers are to be exported ;

(e) The route by which the Mhowra flowers will be exported.

(f) the name and address of the person to whom the mhowra flowers are to be exported ;

(g) the period for which the permit is required to be valid ; and

(h) the number and date of import authorisation or no objection certificate granted by the excise authority of the place to which mhowra flowers are to be exported ;

22. **Grant of Export permit** :—(1) On receipt of an application under rule 22, the Deputy Commissioner or authorised officer may make enquiries for the verification of the particulars given in the application and also such other enquiries as he deems necessary. If the Deputy Commissioner or authorised officer is satisfied that there is no objection to grant the permit applied for, he may grant such permit in Form M.F. (VII) on payment of a fee of rupees two only.

(2) The permit shall cotain four parts which shall be dealt with as under :—

Part I shall be retained on the record of the officer issuing the permit :

Part II shall be sent to the person supplying the mhowra flowers ;

Part III shall be sent to the officer of the place to which mhowra flowers are to be exported, and who has issued the import authorisation or no objection certificate ; and

Part IV shall accompany the consignment of the mhowra flowers and thereafter it may be kept by the person to whom the mhowra flowers are sent.

FORM M. F. (1)

(*See* Rule 7)

Licence No. .....District.

LICENCE FOR THE POSSESSION OF MHOWRA FLOWERS

Licence is hereby granted to.....(hereinafter called as "The Licensee") on payment in advance of a fee of Rs..... .....authorising him to possess mhowar flowers under and subject to the provisions of the Karnataka Excise Act, 1965, and the rules, regulations and orders made thereunder at..... (hereinafter called to as "The licenced premises") during the period commencing from.....to..... .....(both days inclusive) subject to the following conditions, namely:—

CONDITIONS

1. The licensee shall not have in this possession more than .....kilos of mhowra flowers at any one time. He shall not obtain or use more than.....kilos during any year/month.

2. The licensee shall not store or keep mhowra flowers in any place other than the licenced premises.

3. (a) The licensee shall not use the mhowra flowers for any purpose other than that specified below:—(here specify purpose or purposes).

(b) The licensee shall not sell any mhowra flowers to any person.

4. The licenee shall not possess nor use under this licence any mhowra flowers other than mhowera flowers which are collected, purchased or imported by him under the rules.

5. The licensee shall maintain from day-to-day true and correc accounts in a book paged and stamped with the seal of the Deputy Commissioner or any other authorised officer.

6. The licensee shall furnish to the Authorised Officer of the place in which the licensed premises are situated, not later than the 5th day of each month an extract of the accounts maintained by him and relating to the previous month.

7. The licenced premises including all receptacles within the licensed premises, the accounts maitained by the licensee be open, at all reasonable times to inspection by the Excise Commissioner, Deputy Commissioner or any officer duly authorised in that behalf.

8. The licensee shall keep his premises and other receptacles under for storage of mhowra flowers in clean and good condition.

9. Except within the permission of the Deputy Commissioner or the authorised officer the licensee shall not sell, transfer or sublet the right conferred upon him by this licence or shall he in connection with the said right enter into any agreement or arrangement, which in the opinion of the Deputy Commissioner or the authorised officer is of the nature of a sub-lease. If any dispute arises whether any agreement or arrangement is in the nature of a sub-lease, the decision of the Deputy Commissioner in the matter shall be final and binding on the licensee.

10. No person shall be recognised as the partner of the licensee for purpose of his licence unless the partnership is disclosed to the Deputy Commissioner or the authorised officer before the licence is granted and the names of the partners has been entered jointly in the licensed or if the partnership has been entered into after the granting of this licence, unless the Deputy Commissioner or the authorised officer agrees on application made to him to alter the licence and to add the name or the names of the partners in the said licence.

11. The licensee shall maintain in the licensed premises an inspection book paged and stamped with the seal of the Deputy Commissioner or authorsed officers in which inspecting officers may record their remarks while inspecting the licensed premises. The licensee shall on the termination of the licence deliver up the inspection book, the accounts and the licence to the Excise Officer in whose jurisdiction the licensed premises are situated.

12. The licensee shall comply with all rules, orders and directions which may be made or issued by the State Government or any competent officer under the Act.

13. The licensee, his heirs, legal representatives or assigns shall have no claim whatsovers to the continuance or renewal of this licence after the expiry of the period for which it is granted. It shall be entirely within the discretion of the Deputy Commissioner or the authorised officer to permit or not, the assignee or the holder of the licence in case of sale or transfer, or the heir or legal representative of the holder of the licence in case of death, to have the benefit of the licence for the unexpired portion of the term for which it is granted.

14. This licence may be suspended or cancelled by the Deputy Commissioner in accordance with the provisions of Sections, 29 and 30 of the Karnataka Excise Act, 1965.

Granted this.....date of.....19.....

Seal
Station :

Signature and Designation of the Officer granting the Licence.

FORM M. F. (II)

(*See* rule 7)

Licence No. District.

Licence for Possession and sale of Mhowra Flowers

Licence is hereby granted to..... (hereinafter called "The licensee') on payment in advance of a fee of Rs.....authorising him to possess and sell Mhowra Flowers under and subject to the provisions of the Karnataka Excise Act, 1965, and rules, regulations and orders made thereunder at..... .....(hereinafter called the "Licensed Premises") during the period from.....to.....(both days inclusive) subject to the following conditions, namely :—

Conditions

1. The total quantity of Mhowra flowers sold by the licensee during the currency of the licence period together with the unsold balance of Mhowra flowers shall not exceed..... Kilos,

2. The licensee shall not store or keep the Mhowra Flowers iy in any place other than the licensed premises.

3. The licensee shall not use Mhowra flowers for any purpose other than sale.

4. The licensee shall not possess nor sell under this license any Mhowra flowers other than those which are collected, purchased or imported by him.

5. The licensee shall not, without permission from the Depyas Commissioner sell Mhowra flowers to any person except.—

(a) In the State of Karnataka, to a person holding a valip licence for the possession or sale of Mhowra flowers under the Karnataka Pro ibition (Mhowra Flowers) Rules, 1967 and the Karnataku Excise (Mhowra F owers) Rules, 1976, and appermit for the purchase or transport of the s me under the said rules, and

(b) Outside the State of Karnataka to a person holding an Import authorisation or a no-objection certificate from a duly authorised officer of the place to which Mhowra Flowers are to be sent and valid permits for the purchase and export thereof under the rules.

6. The licensee shall n t except with the permission of the Deputy Commissioner effect any sales of Mhowra Flowers before 6 A.M or after 6. P. M. (Indian Standrd Time).

7. The licensee shall maintain from day to day a true and correct accounts in a book, paged and stamped with the seal of the Deputy Commissioner or any other authorised officer.

8. The licensee shall furnish the Excise Officer of the place in which the [illegible]

of each month an extract of the accounts maintained by him and relating to the previous month.

9. The licensed premises including all receptacles within the licensed premises, the accounts maintained by the licensee under this licence, be open at all resonable times to inspection by the Commissioner, Deputy Commissioner or any officer duly authrised in that behalf.

10. Except with the permission of the Deputy Commissioner the licensee shall not sell transfer or subject the right conferred upon him by this licence nor shall he in connection with the said right enter into any agreement or arrangement which in the opinion of the Deputy Commissioner or the Authorised Officer is of the nature of a sub-lease. If any dispute arises whether any agreement or arrangement is in the nature of a sub-lease the decision of the Deputy Commissioner in the matter shall be final and binding on the licencee.

11. No person shall be recognised as the partner of the licensee for the purpose of tnis licence unless the patnership is disclosed to the Deputy Commissioner or the authorised Officer before the licence is granted and the names of the partners has been entered Jointly in the licence or if partnership has been entered into atfer the granting of this license unless the Deputy Commissioner or the authorised Officer agrees on application made to him to after the licence and to add the names or name of the partaer of partners in the said licence.

12. The Licensee shall maintain in the licenced premises an inspection book paged and stamped with the seal of the Deputy Commissioner or authorised Officer in which inspecting Officers may record their remarks while inspecting the licensed premises. The licensee shall on the termination of period of the licence deliver up the inspection book the accounts and the licence to the Excise Officer in whose jurisdiction the licensed premises are situated.

13. The licencee shall comply with all the rules orders and directions which may be made or issued by the stata Government or any authorised officar.

14. The licence shall exhibit in a conspicuous place in the licence premises a sign board bearing the following inscription in legible English and in the language of the District in which the licensed premises are situated.

Name.
Licensed to sell Mhowra Flowers.
Authorised opening hours 6 A. M. (IST).
Authorised closing hours 6 P. M. (IST).

15. The licensee shall carry on the business of his shop either personally or by an agent or servant duly authorised by him in this

behalf by a written nowkarnama signed by himself and countersigned by a Excise Officer duly authorised in that behalf by the Deputy Commissioner.

Provided that any such now Karnama signed by the licensee shall not be invalid unless and until countersignature is refus d. If for any reason, the Deputy Commissioner Orders the withdrawal of any nowkarnama issued by the licensee the nowkarnama shall be forthwith withdrawn. For every nowkarnama issued by him the licensee shall pay a fee of rupees two only.

No nowkarnama shall be issued to any person under eighteen years of age, and no such nowkarnama if issued, shall be valid.

16. The licensee, his heirs, legal representatives or assigns shall have no claim whatsoever to the continuance or renewal of this licence after the expiry of the period for which it is granted. It shall be entirely within the discretion of the Deputy Commissioner or the Authorised officer to permit or not, the assignee of the holder of the licence in case of sale or transfer, or the heir or legal representative of the holder of the licence in case of death, to have the benefit of the licence for the unexpired portion of the term for which it is granted.

17. This licence may be suspended or cancelled or withdrawn by the Deputy Commissioner in accordance with the provisions of sections.....29 and 30 of the Karnataka Excise Act, 1965.

Granted this.....day of.....19.....

Signature and Designation of the
Officer granting the Licence.

FORM M. F. III

[*See* Rule 12 (1)]

Permit for the collection of mhowra flowers.	Permit for the collection of mhowra flowers.	Permit for the collection of mhowra flowers.	Permit for the collection of mhowra flowers.
1	2	3	4
Part I	Part II	Part III	Part IV
(to be retained on the record of the officer) granting the permit.	(to be given to the applicant)	(to be sent to the Excise Officer of the place where mhowra flower trees are situated).	(to be sent to the Excise Officer of the place to which mhowra flowers are to be transported after collection).
Permit No.....dated... This permit is granted .....of ..... on payment of a fee of Rs..... authorising him, under and subject to the provisions of the Karnataka Excise Act, 1965, to collect mhowra flowers from the trees situated in the undermentioned survey Nos. and to transport them from the said Survey Nos.	Permit No —dated... This permit is granted to.....of ..... on payment of a fee of Rs ...authorising him under and subject to the provisions of the Karnataka Excise Act, 1965, to collect mhowra flowers from the trees situated in the undermentioned Survey Nos. and to transport them	Permit No.....dated... This permit is granted to.....of ..... on payment of a fee of Rs .authorising him under and subject to the provisions of the Karnataka Excise Act, 1965, to collect mhowra flowers from the trees situated in the undermentioned Survey Nos. and to transport them from the	This permit is granted to.....of ..... on payment of a fee of Rs... ...authoring him, under and subject to the provisions of the Karnataka Excise Act, 1965, to collect mhowra flowers from the trees situated in the undermentioned Survey Nos. and to transport them from the

2	3	4	
his premises at.....in taluk of the district of	from the said Survey Nos. to his premises at .....in the taluk of the district of	said Survey Nos. to his premises at..... in the taluk of the..... in the taluk of the disitriot of	said Survey Nos. to his premises at.....in the taluk of the district of.
Survey No., Village and Taluk where the trees are situated	Survey No., village and Taluk where the trees are situated	Survey No., village and Taluk where the trees are situated	Survey No., village and Taluk where the trees are situated
Name of the owner of the trees	Name of the owner of the trees	Name of the owner of the trees	Name of the owner of the trees.
Number of trees	Number of trees	Number of trees	Number of trees
This permit will be in ce from.....	This permit will be in force from..... to.....	This permit will be in force from..... to.....	This permit will be in force from..... to.....
Seal. Deputy Commis- ner or Station Auth- sed Officer.	Seal. Deputy Commr. or Station Authorised Officer.	Seal. Deputy Commr. or Station. Authorised Officer.	Seal. Deputy Commr. or Station Authorised Officer.

FORM M. F. IV

(See Rule 15 (1)

Permit for the purchase of mhowra flowers.	Permit for the purchase of mhowra flowers.	Permit for the purchase of mhowra flowers.	Permit for the purchase of mhowra flowers.
1	2	3	4
PART I (to be retained on the record of the officer issuing the permit).	PART II (to be given to the applicant).	PART III (to be sent to the Excise Officer of the place where mhowra flowers are to be transported after purchase).	PART IV (to be sent to vendor from whom the mhowra flowers are to be purchased).
Permit No..... Dated ..... This permit is granted to..... of..... holding M.F. (I.M.F. (II) at..... Taluk..... District ..... on payment of a fee of Rs .....authorising him under and subject to the provisions of the	Permit No..... Dated ..... This permit is granted to..... of..... halding M.F (I. M. F. (II) at..... Taluk..... District..... on payment of fee of Rs.....authorising him under and subject to the provisions of the	Permit No..... Dated..... This permit is granted to..... of..... holding M. F. (I)/M. F. (II) at..... Taluk..... District ..... on payment of a fee of Rs.....authorising him under and subject to the provisions of the	Permit No..... Dated. ..... This permit is granted to..... of..... holding M.F. (I)/M.F. (II) at..... Taluk..... District..... on pryment of a fee of Rs ..... authorising him under and subject to the provisions of the

1	2	3	4
Karnataka Excise Act, 1965, to buy .....kilos of flowers from..... .. .. of..... .....holding a licence for the sale of mhowra flowers at..... .... Taluk..... .... District..... .... to transport them from the place of purchase to his licenced place at ... . by..... ... ... (route).....	Karnataka Excise Act, 1965, to buy..... kilos of flowers from..... ..... of..... .....holding a licence for the sale of mhowra flowers at..... ..... Taluk..... ..... District..... ... to transport them from the place of purchase to his licenced place at..... ..... by..... ..... (route).....	Karnataka Excise Act, 1965 to buy..... kilos of flowers from..... ..... of..... ...holding a licence for the sale of mhowra flowers at..... ..... Taluk..... ..... District..... to transport them from the place of purchase to his licenced place at..... ..... by..... ... (route)..... ..	Karnataka Excise Act, 1965 to buy.....k los of flowers from .... of.....holding a licence for the sal of mhowra flowers at..... ..... Taluk..... ... ... District..... to transport them from the place of purchase to his licenced place at..... ..... by .... (route).....
This permit is granted subject to the following conditions.	This prmit is granted subject to the following conditions :	This permit is granted subject to the following conditions.	This permit is granted subject to the following conditions.
(1) The consignment of mhowra flowers has to be affixed with Excise seals or locked, there locking arrangement is possible, before transport and	(1) The consignment of mhowra flowers has to be affixed with Excise seals or locked, where locking arrangement is possible, before trans-	(i) The consignment of mhowra flowers has to be affixed with Excise seal or locked, where locking arrangement is possible, before trans-	(i) The consignment of mhowra flowers has to be affixed with Excise seal or locked, where locking arrangement is possible, before trans-

at the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening the consignment.

(ii) The bulk of the consignm-nt of mhowra flowers shall not be broken in transit.

This permit shall be valid upto.....

SEAL : Signature and designation of the Officer granting the permit.

Station

port and at the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening the consignment

(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit.

This permit shall be valid upto.....

SEAL : Signature and designation of the Officer granting the permit.

Station

port and at the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening the consignment

(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit.

This permit shall be valid upto.....

SEAL : Signature and designation of the Officer granting the permit.

Station

port and at the place of destination, it has to be verified whether the seals are intact or the lock is not tampered, before opening the consignment

(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit.

This permit shall be valid upto.....

SEAL ; Signature and designation of the Officer granting the permit.

Station

FORM. M. F. V.

(*See* Rule 17 (1))

Permit for the transport of mhowra flowers	Permit for the transport of mhowra flowers	Permit for the transport of mhowra flowers	Permit for the transport of mhowra flowers
1	2	3	4
Part. I (to be retained on the record of the officer issuing the permit).	*Part. II* (to be sent to the person supplying mhowra flowers).	*Part. III* (to be sent to the Excise Officer in whose jurisdiction the place of business of the permit holder is situated).	*Part. IV* (to accompany the consignment of mhowra flowers and there after to be kept by the permit holder).
Permit No.....Dated.....	Permit No....dated.....	Permit No... dated...	Permit No.....dated.....
1. Name and address of the permit holder;	1. Name and address of the permit holder:	1. Name and address of the permit holder:	1. Name and adderss of the permit holder:
2. No. of the licence for the possession or sale of mhowra flowers held by the permit holder:	2. No. the licence for the possession or sale of mhowra flowers held by the permit holder:	2. No. of the licence for the possession or sale of mhowra flowerrs held by the permit holder:	2. No. of the licence for the possession or sale of mhowra flowers held by the permit holder:
3. Name of the person authorised to transport mhowra flowers:	3. Name of the person authorised to transport mhowra flowers:	3. Name of the person authorised to transport mhowra flowers:	3. Name of the person authorised to transport mhowra flowers:
4. Quantity of mhowra flowers to be transported:	4. Quantity of mhowra flowers to be transported:	4. Quantity of mhowra flowers to be transported:	4. Quantity of mhowra flowers to be transported:

5. Place from and to rhich mhowra flowers are o be transported:	5. Place from and to which mhowra flowers are to be transported :	5. Place from and to which mhowra flowers are to be transported:	5. Place from and to which mhowra flowers are to be transported:
6. Route by which nhowra flowers are to be ransported:	6. Route by which mhowra flowers are to be transported :	6. Route by which mhowra flowers are to be transported:	6. Route by which mhowra flowers are to be transported:
7. Name and address of of the licensee from whom nhowra flowars are to be uthorised and the No. of he licence ;	Name and address of the licensee from whom mhowra flowers are to be authorised and No. of the licence,	Name and address of the licensee from whom mhowra flowers are to be authorised and the No. of the licence,	Name and address of the licensee from whom mhowra flowers are to be authorised and the No. of the licence :
8. The period for which permit shall be valid,	The period for which permit shall be valid.	The period for which permit shall be valid,	The period for which permit shall be valid
This permit is granted on paymeat of a fee of Rs. .....subject to the following conditions.	This permit is granted on payment of a fee of Rs .....subject the following conditions	This permit is granted on payment of a fee of Rs. . .. subject to the following conditions.	This permit is granted on payment of a fee of Rs.... .....subject to the following conditions.
(i) The consignment of mhowra flowers has to be affixed with Excise scale or locked, Where locking arrangement is possible, before transport and at the place of destination, it has to be verified whether the scales are in tact or the lock is not tampered, before opening the consignment.	(i) The consignment of mhowra flowers has to be affixed with Excise scales or locked, where locking arrangment is possible before transport and at the place of distination, it has to be verified whether the scales are in tact or the lock is not tampered, before opening the consignment.	(i) The consignment of mhowra flowers has to be affixed with Excise scales or locked, where locking arrangement is possible, before transport and at the place of destination, it has to be verified whether the scales are in tact or the lock is not tampered, before opening the consignment.	(i) The consignment of mhowra flowers has to be affixed with Excise scale or locked, where locking arrangement is possible, before transfort and at the place of destination, it has to be verified whether the scales are in tact or the lock is not tampered, before opening the consignment.

1	2	3	4
(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit. (iii) The permit holder shall comply promptly with all orders and directions relating to import of mhowra flowers which may be issued to him by the Deputy commissioner under the Karnataka Excise Act, 1965 and the rules and orders made thereunder. Seal. Deputy Commissioner or Authorised officer Station : (Issuing the permit)	(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit. (iii) The permit holder shall comply promptly with all orders and directions relating to import of mohwra flowers which may be issued to him by the Deputy Commissioner under the Karnataka excise Act, 1965 and the rules and orders made thereunder. Seal Deputy Commissioner or Authorised Officer Station : (Issuing the permit)	(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit. (iii) The permit holder comply promptly with all orders and disrec tions relating to the issue of mhowra flowers which may be issued to him by the Deputy Commissioner under the Karnataka Excise Act, 1965 and the rules and orders made thereunder. Seal Deputy Commissioner, or Authorised Officer Station : (Issuing the permit)	(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit. (iii) The permit holder shall comply promptly with all orders and directions relating to import of mhowra flowers which may be issued to him by the Dy. Commissioner under the Karnataka Excise Act, 1965 and the rules and orders made thereunder. Seale Deputy Commissioner, or Authorised Officer Station (Issuing the permit)

(See Rule 20 (1))

'ermit for the import of mhowra flowers.	Permit for the import of mhowra flowers	Permit for the import of mhowra flowers.	Permit for the import of mhowra flowers
1	2	3	4
PART I	PART II	PART III	PART IV
(to be retained on the ecord of the officer issuing he permit).	(to be sent to the person from whom the mhowra flowers are to be imported)	(to be sent to Excise officer of the place from which meowrn flowers are to be imported)	(to be handed over to the applicant and to accompany the consignment under import and thereafter to be kept with the applicant)
ermit No. Dated	Permit No Dated	Permit No. Dated	Permit No. Dated
1. Name and address of ie permit holders.	1. Name and address of the permit holder.	1. Name and address of the permit holder	1. Name and address of the permit holder.
2. Name of person auth-ised to import mhowra owers.	2. Name of person authorised to import mhowra floweis.	2. Name of person authorsed to import mhowra flowers.	2. Name of person authorised to import mhowra flowers.
3 Quantity of mhowra owers to be imported.	3. Quantity of mhowra flowers to be imported.	3. Quantity of mhowra flowers to be imported.	3. Quantity of mhowra flowers to be imported.

1	2	3	4
4. Places from and to which mhowra flowers are to be imported	4. Places from and to which mhowra flowers are to be imported.	4. Places from and to which mhowra flowers are to be imported.	4. Places from and to which mhowra flowers are to be imported.
5. Route by which mhowra flowers are to be imported.	5 Route by which mhowra flowers are to imported.	5. Route by which mhowra flowers are to be imported	5 Route by which mhowra flowers are to be imported.
6. Name and address of the person from whom mhowra flowers are to be imported:	6 Name and address of the person from whom mhowra flowers are to be imported.	6. Name and address of the person from whom mhowra flowers are to be imported.	6. Name and address of the person from whom mhowra flowers are to be imported.
7. The period for which the permit shall be valid.	7. The period for which the permit shall be valid.	7. The period for which permit shall be valid.	7. The period for which the permit shall be valid
This permit is granted on payment of a fee of Rs..... subject to the following conditions, namely :—	This permit is granted on payment of a fee of Rs..... subject to the following conditions, namely :—	This permit is granted on payment of a fee of Rs..... subject to the following conditions, namely :—	This permit is grantep on payment of a fee of Rs..... subject to the following conditions, namely :—
(i) The consignment of mhowra flowers has to be affixed with Excise seals or locked, where locking arrangement is possible, before transport and at	(i) The consignment of mhowra flowers has to be affixed with Excise seals or locked, where locking arrangement is possible, before trans-	(i) The consignment of mhowra flowers has to be affixed with Excise seals or locked, where locking arrangement is possible, before trans-	(i) The consignmens of mhowra flowers hat to be affixed with Excise seals or locked, where locking arrangement is possible, before trans

1	2	3	4
4. Places from and to which mhowra flowers are to be imported	4. Places from and to which mhowra flowers are to be imported.	4. Places from and to which mhowra flowers are to be imported.	4. Places from and to which mhowra flowers are to be imported.
5. Route by which mhowra flowers are to be imported.	5 Route by which mhowra flowers are to imported.	5. Route by which mhowra flowers are to be imported	5 Route by which mhowra flowers are to be imported.
6. Name and address of the person from whom mhowra flowers are to be imported:	6 Name and address of the person from whom mhowra flowers are to be imported.	6. Name and address of the person from whom mhowra flowers are to be imported.	6. Name and address of the person from whom mhowra flowers are to be imported.
7. The period for which the permit shall be valid.	7. The period for which the permit shall be valid.	7. The period for which permit shall be valid.	7. The period for which the permit shall be valid
This permit is granted on payment of a fee of Rs. ..... subject to the following conditions, namely :—	This permit is granted on payment of a fee of Rs. ..... subject to the following conditions, namely :—	This permit is granted on payment of a fee of Rs. ..... subject to the following conditions, namely :—	This permit is grantep on payment of a fee of Rs. ..... subject to the following conditions, namely :—
(i) The consignment of mhowra flowers has to be affixed with Excise seals or locked, where locking arrangement is possible, before transport and at	(i) The consignment of mhowra flowers has to be affixed with Excise seals or locked, where locking arrangement is possible, before trans-	(i) The consignment of mhowra flowers has to be affixed with Excise seals or locked, where locking arrangement is possible, before trans-	(i) The consignmens of mhowra flowers hat to be affixed with Excise seals or locked, where locking arrangement is possible, before trans

the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening consignment.	port and at the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening consignment.	port and at the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening consignment.	port and at the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening consignment.
(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit.	(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit.	(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit.	(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit.
(iii) The permit holder shall comply promptly with all orders and directions relating to the import of mhowra flowers which may be issued to him by the Deputy Commissioner under the Karnataka Excise Act. 1965, and the rules and orders made thereunder.	(iii) The permit holder shall comply promptly with all orders and directions relating to the import of mhowra flowers which may be issued to him by the Deputy Commissioner under the Karnataka Excise Act, 1965, and the rules and orders made thereunder.	(iii) The permit holder shall comply promptly with all orders and directions relating to the import of mhowra flowers which may be issued to him by the Deputy Commissioner under the Karnataka Excise Act, 1965, and the rules and orders made thereunder.	(iii) The permit holder shall comply promptly with all orders and directions relating to the import of mhowra flowers which may be issued to him by the Deputy Commissioner under the Karnataka Excise Act, 1965 and the rules and orders made thereunder.
Seal. Dy. Commissioner or Station authorised Officer.	Seal. Dy. Commissioner or Station. authorised Officer.	Seal. Dy. Commissioner or Station. authorised Officer.	Seal. Dy. Commissioner or Station. authorised Officer.

Permit for the export of mhowra flowers	Permit for the export of mhowra flowers	Permit for the export of mhowra flowers	Permit for the export of mhowra flowers
1	2	3	4
Part I	Part II	Part III	Part IV
(to to retained on the record of the officer issuing the permit.,	(to be sent to the person supplying mhowra flowers).	(to be sent to the officer of the place to which mhowra flowers are to be exported and who has issued the impot authorisation or no objection certificate).	(to accompany the consignment of mhowra flowers and thereafter to be kept by the person to whom mhowra flowers are sent).
Permit No. Date.	Permit No. Date.	Permit No. Date.	Permit No. Date.
1. Name and address of the permit holder. 2. No. and date of the imports authorisation or no objection certificate issued by the authority of place to which mhowra flowers are to be exported.	1. Name and address of the Permit holder. 2. No. and date of the import authorisation or no objection certificate issued by the authority of place to which mhowra flowers are to be expor-	1. Name and address of the permit holder 2. No. and date of the imort authorisation or no objection certificate issued by the authority of place to which mhowra flowers are to be	1. Name and address of the permit holder. 2. No. and date of the import authorisation or no objection certificate issued by the authority of place to which mhowra flowers are to be expor-

3. Name of the person authorised to export mhowra flowers.	3 Name of the person authorised to export mhowra flowers.	3. Name of the person authorised to export mhowra flowers.	3. Name of the person authorised to export mhowra flowers.
4. Quantity of mhowra flowers to be exported.	4. Quantity of mhowra flowers to be exported.	4. Quantity of mhowra flowers to be exported,	4. Quantity of mhowra flowers to be exported
5. Place from and to which mhowra flowers are to be exported.	5. Place from and to which mhowra flowers are to be exported.	5. Place from and to which mhowra flowers are to be exported.	5. Place from and to which mhowra flowers are to be exported.
6. Route to which mhowra flowers are to be exported.	6. Route to which mhowra flowers are to be exported,	6. Route to which mhowra flowers are to be exported.	6. Route to which mhowra flowers are to be exported,
7. If the mhowa flowers are purchased, name and address of the person from whom mhowra flowers are purchased and the No. of the licence held by such person.	7. If the mhowra flowers are purchased, name and address of the person from whommhowra flowers are purchased and No. of the licence held by such person.	7. If the mhowra flowers are purchased, name and address of the person from whom mhowra flowers are purchased and the No. of the licence held by such person.	7. If the mhowra flowers are purchased, name and address of the person from whom mhowra flowers are purchased the No of the licence held by such person.
8. The period for which the permit shall be valid.	8. The period for which the permit shall be valid :	8. The period for which the permit shall be valid :	8. The permit for which the permit shall be valid :
This permit is granted on payment of a fee of Rs.	This permit is granted on payment of a fee of	This permit is granted on payment of a fee of	This permit is granted on payment of a fee of

1	2	3	4
subject to the following conditions, namely.	Rs. subject to the following conditions, namely :-	Rs. subject to the following conditions, namely :-	Rs. subject to the following conditions, namely :-
(i) The consignment of mhowra flowers has to be affixed with Excise seals or locked where locking arrangement is possible, before transport and at the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening the consignment.	(i) The consignment of mhowra flowers has to be affixed with Excise seals or locked where locking arrangement is possible. before transport and at the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening the consignment	(i) The consignment of mhowra flowers has to be affixed with Excise seals or locked where locking arrangement is possible, before transport and at the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening the consignment	(i) The consignment of mhowra flowers has to be affixed with Excise seals or locked where locking arragement is possible, before transport and at the place of destination, it has to be verified whether the seals are in tact or the lock is not tampered, before opening the consignment.
(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit :	(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit :	(ii) The bulk of the consignment of mhowra flowers shall not be broken in transit :	(iii) The bulk of the consignment of mhowra flowers shall not be broken in transit :
(iii) The permit holder shall comply promptly with all orders and directions relating to the export of mhowra flowers which	(iii) The permit holder shall comply promptly with all orders and directions relating to the export of mhowra flowers	(iii) The permit holder shall comply promptly with all orders and directions relating to the export of mhowra flowers	(iii) The permit holder shall comply promptly with all orders and directions relating to the export of mhowra flowers

may be issued to him by the Deputy Commissioner under the Karnataka Excise Act, 1965 and the rules and orders thereunder.	which may be issued to him by the Deputy Commissioner under the Karnataka Excise Act, 1965, and the rules and orders thereunder.	which may be issued to him by the Deputy Commissioner under the Karnataka Excise Act, 1965 and the rules and orders thereunder	which may be issued to him by the Deputy Commissioner under the Karnataka Excise Act, 1965, and the rules and orders thereunder
Seal : Deputy Commissioner	Seal : Deputy Commissioner	Seal : Deputy Commissioner	Seal : Deputy Commissioner
Station : of	Station : of	Station : of	Station : of

By Order and in the name of the Governor of Karnataka,

M. P. JAYASHANKARA ARADHYA,

Under Secretary to Government. Home Department.